

**2003 DRAFTING REQUEST****Bill**Received: **09/20/2002**Received By: **jkreye**Wanted: **As time permits**

Identical to LRB:

For: **Robert Ziegelbauer (608) 266-0315**By/Representing: **luanne/tom**This file may be shown to any legislator: **NO**Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - corp. inc. and fran.**

Extra Copies:

Submit via email: **YES**Requester's email: **Rep.Ziegelbauer@legis.state.wi.us**Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us****Pre Topic:**

No specific pre topic given

**Topic:**

Single sales factor apportionment

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 09/24/2002	kgilfoy 10/16/2002					State
/P1	jkreye 11/11/2002	kgilfoy 11/11/2002	pgreensl 10/17/2002		lkunkel 10/17/2002		State
			pgreensl 10/18/2002		lemery 10/18/2002		

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<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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/1			pgreensl _____		amentkow _____		amentkow _____
			11/11/2002 _____		11/11/2002 _____		11/12/2002 _____

FE Sent For:

→ At  
Intro.

<END>

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11/11/2002 \_\_\_\_\_

amentkow  
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### Bill

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Single sales factor apportionment

### Instructions:

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/P1		11-11 King	pgreensl 10/17/2002 pgreensl 10/18/2002	<u>11/</u> <u>sent</u>	lkunkel 10/17/2002 lemery 10/18/2002		

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FE Sent For:

**<END>**

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FE Sent For:		1-10/16 King	10/17 P8	10/17 <END> P8/R			

JK

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# Bill Request Form

## Legislative Reference Bureau

100 N. Hamilton Street

Legal Section 266-3561

Use of this form is optional. It is often better to talk directly with the LRB attorney who will draft the bill.  
Use this form only for bill draft requests. Attach more pages if necessary.

Date 9-20-02

Legislator, agency, or other person requesting this draft Rep. Ziegelbauer

Person submitting request (name and phone number) Tom Kelly (266-0315)

Persons to contact for questions about this draft (names and phone numbers) Bob Ziegelbauer (1-920-684-6783), Luanne Kostelic (266-0315), or Tom Kelly

Describe the problem, including any helpful examples. How do you want to solve the problem?

Rep. Ziegelbauer would like to reintroduce 2001 AB 19 (2001 LRB 0108/1) in the 2003-04 Legislative Session.

Please attach a copy of any correspondence or other material that may help us. If you know of any statute sections that might be affected, list them or provide a marked-up copy.

You may attach a marked-up copy of any LRB draft or provide its number (e.g., 1999 LRB-2345/1 or 1997 AB-67).

2001 AB 19

Requests are confidential unless stated otherwise. May we tell others that we are working on this for you? YES ☒ NO

If yes:

Anyone who asks? YES NO

Any legislator? YES NO

Only the following persons \_\_\_\_\_

Do you wish to receive a copy of this draft via e-mail? ☒ YES NO

Do you consider this request urgent? YES ☒ NO If yes, please indicate why \_\_\_\_\_

Should we give this request priority over any pending request of this legislator, agency, or person?

YES ☒ NO

## 2001 ASSEMBLY BILL 19

in 9-24-02  
D-N

January 16, 2001 - Introduced by Representatives ZIEGELBAUER, M. LEHMAN, RILEY, GRONEMUS, LA FAVE, F. LASEE, PLALE, RYBA, SERATTI, SYKORA and PETTIS, cosponsored by Senators PLACHE, BRESKE, DARLING, FARROW, HARSDF, ROESSLER, ROSENZWEIG, SCHULTZ and BAUMGART. Referred to Committee on Ways and Means.

Gen. Asst.

LPS: Proof all  
amended stats  
w/FOLIO.

- 1 AN ACT *to renumber and amend* 71.04 (4) and 71.25 (6); *to amend* 71.04 (5)
- 2 (intro.), 71.04 (6) (intro.), 71.04 (7) (d), 71.04 (10), 71.25 (7) (intro.), 71.25 (8)
- 3 (intro.), 71.25 (9) (d) and 71.25 (11); and *to create* 71.04 (4) (a), 71.04 (4) (b),
- 4 71.25 (6) (a) and 71.25 (6) (b) of the statutes; **relating to:** single factor
- 5 apportionment of income for corporate income tax and franchise tax purposes.

### ***Analysis by the Legislative Reference Bureau***

Under current law, when computing the income tax or franchise tax liability of a corporation that does business inside and outside of this state, a formula is used to attribute a portion of the corporation's income to this state. The formula has three factors: a sales factor, a property factor and a payroll factor. The sales factor represents 50% of the formula and the property and payroll factors each represent 25% of the formula.

Under this bill, beginning on January 1, 2002, <sup>3</sup> the sales factor will be the only factor used to attribute a portion of a corporation's income to this state.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

## ASSEMBLY BILL 19

## SECTION 1

1       SECTION 1. 71.04 (4) of the statutes is renumbered 71.04 (4) (intro.) and  
2 amended to read:

3       71.04 (4) NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA. (intro.)  
4 Nonresident individuals and nonresident estates and trusts engaged in business  
5 within and without the state shall be taxed only on such income as is derived from  
6 business transacted and property located within the state. The amount of such  
7 income attributable to Wisconsin may be determined by an allocation and separate  
8 accounting thereof, when the business of such nonresident individual or nonresident  
9 estate or trust within the state is not an integral part of a unitary business, but the  
10 department of revenue may permit an allocation and separate accounting in any case  
11 in which it is satisfied that the use of such method will properly reflect the income  
12 taxable by this state. In all cases in which allocation and separate accounting is not  
13 permissible, the determination shall be made in the following manner: for all  
14 businesses except financial organizations, public utilities, railroads, sleeping car  
15 companies and car line companies there shall first be deducted from the total net  
16 income of the taxpayer the part thereof (less related expenses, if any) that follows the  
17 situs of the property or the residence of the recipient. The remaining net income shall  
18 be apportioned to Wisconsin this state by use of ~~an apportionment fraction composed~~  
19 ~~of a sales factor representing 50% of the fraction, a property factor representing 25%~~  
20 ~~of the fraction and a payroll factor representing 25% of the fraction.~~ the following:

21       SECTION 2. 71.04 (4) (a) of the statutes is created to read:

22       71.04 (4) (a) For taxable years beginning before January 1, 2002, <sup>3</sup>an  
23 apportionment fraction composed of a sales factor under sub. (7) representing 50%  
24 of the fraction, a property factor under sub. (5) representing 25% of the fraction, and  
25 a payroll factor under sub. (6) representing 25% of the fraction.

## ASSEMBLY BILL 19

1 SECTION 3. 71.04 (4) (b) of the statutes is created to read:

2 71.04 (4) (b) For taxable years beginning after December 31, 200<sup>2</sup>, an  
3 apportionment fraction composed of the sales factor under sub. (7).

4 SECTION 4. 71.04 (5) (intro.) of the statutes is amended to read:

5 71.04 (5) PROPERTY FACTOR. (intro.) For purposes of sub. (4) and for taxable  
6 years beginning before January 1, 200<sup>3</sup>.

7 SECTION 5. 71.04 (6) (intro.) of the statutes is amended to read:

8 71.04 (6) PAYROLL FACTOR. (intro.) For purposes of sub. (4) and for taxable years  
9 beginning before January 1, 200<sup>3</sup>.

10 SECTION 6. 71.04 (7) (d) of the statutes is amended to read:

11 71.04 (7) (d) Sales, other than sales of tangible personal property, are in this  
12 state if the income-producing activity is performed in this state. If the  
13 income-producing activity is performed both in and outside this state the sales shall  
14 be divided between those states having jurisdiction to tax such business in  
15 proportion to the direct costs of performance incurred in each such state in rendering  
16 this service. Services performed in states which do not have jurisdiction to tax the  
17 business shall be deemed to have been performed in the state to which compensation  
18 is would be allocated by sub. s. 71.04 (6). ~~1999~~ <sup>2001</sup> stats.

19 SECTION 7. 71.04 (10) of the statutes is amended to read:

20 71.04 (10) DEPARTMENT MAY WAIVE FACTOR. Where, in the case of any nonresident  
21 individual or nonresident estate or trust engaged in business within and without the  
22 this state of Wisconsin and required to apportion its income as provided in this  
23 section, it shall be shown to the satisfaction of the department of revenue that the  
24 use of any one of the 3 factors provided under sub. (4) gives an unreasonable or  
25 inequitable final average ratio because of the fact that such nonresident individual

## ASSEMBLY BILL 19

## SECTION 7

1 or nonresident estate or trust does not employ, to any appreciable extent in its trade  
2 or business in producing the income taxed, the factors made use of in obtaining such  
3 ratio, this factor may, with the approval of the department of revenue, be omitted in  
4 obtaining the final average ratio which is to be applied to the remaining net income.

5 This subsection does not apply to taxable years beginning after December 31, 2001. <sup>2/</sup>

6 SECTION 8. 71.25 (6) of the statutes is renumbered 71.25 (6) (intro.) and  
7 amended to read:

8 71.25 (6) ALLOCATION AND SEPARATE ACCOUNTING AND APPORTIONMENT FORMULA.  
9 (intro.) Corporations engaged in business within and without the state shall be taxed  
10 only on such income as is derived from business transacted and property located  
11 within the state. The amount of such income attributable to Wisconsin may be  
12 determined by an allocation and separate accounting thereof, when the business of  
13 such corporation within the state is not an integral part of a unitary business, but  
14 the department of revenue may permit an allocation and separate accounting in any  
15 case in which it is satisfied that the use of such method will properly reflect the  
16 income taxable by this state. In all cases in which allocation and separate accounting  
17 is not permissible, the determination shall be made in the following manner: for all  
18 businesses except financial organizations, public utilities, railroads, sleeping car  
19 companies, car line companies and corporations or associations that are subject to  
20 a tax on unrelated business income under s. 71.26 (1) (a) there shall first be deducted  
21 from the total net income of the taxpayer the part thereof (less related expenses, if  
22 any) that follows the situs of the property or the residence of the recipient. The  
23 remaining net income shall be apportioned to Wisconsin this state by use of an  
24 ~~apportionment fraction composed of a sales factor under sub. (9) representing 50%~~

## ASSEMBLY BILL 19

1 of the fraction, a property factor under sub. (7) representing 25% of the fraction and  
2 a payroll factor under sub. (8) representing 25% of the fraction. the following:

3 SECTION 9. 71.25 (6) (a) of the statutes is created to read:

4 71.25 (6) (a) For taxable years beginning before January 1, 2002, an  
5 apportionment fraction composed of a sales factor under sub. (9) representing 50%  
6 of the fraction, a property factor under sub. (7) representing 25% of the fraction, and  
7 a payroll factor under sub. (8) representing 25% of the fraction.

8 SECTION 10. 71.25 (6) (b) of the statutes is created to read:

9 71.25 (6) (b) For taxable years beginning after December 31, 2001, an  
10 apportionment fraction composed of the sales factor under sub. (9).

11 SECTION 11. 71.25 (7) (intro.) of the statutes is amended to read:

12 71.25 (7) PROPERTY FACTOR. (intro.) For purposes of sub. (5) (6) and for taxable  
13 years beginning before January 1, 2002:

14 SECTION 12. 71.25 (8) (intro.) of the statutes is amended to read:

15 71.25 (8) PAYROLL FACTOR. (intro.) For purposes of sub. (5) (6) and for taxable  
16 years beginning before January 1, 2002:

17 SECTION 13. 71.25 (9) (d) of the statutes is amended to read:

18 71.25 (9) (d) Sales, other than sales of tangible personal property, are in this  
19 state if the income-producing activity is performed in this state. If the  
20 income-producing activity is performed both in and outside this state the sales shall  
21 be divided between those states having jurisdiction to tax such business in  
22 proportion to the direct costs of performance incurred in each such state in rendering  
23 this service. Services performed in states which do not have jurisdiction to tax the  
24 business shall be deemed to have been performed in the state to which compensation  
25 is would be allocated by sub. s. 71.25 (8). ~~1999~~ stats.

2001 ✓

1           **SECTION 14.** 71.25 (11) of the statutes is amended to read:

2           **71.25 (11) DEPARTMENT MAY WAIVE FACTOR.** Where, in the case of any corporation  
3 engaged in business within and without the this state of Wisconsin and required to  
4 apportion its income as provided in sub. (6), it shall be shown to the satisfaction of  
5 the department of revenue that the use of any one of the 3 factors provided in sub.  
6 (6) gives an unreasonable or inequitable final average ratio because of the fact that  
7 such corporation does not employ, to any appreciable extent in its trade or business  
8 in producing the income taxed, the factors made use of in obtaining such ratio, this  
9 factor may, with the approval of the department of revenue, be omitted in obtaining  
10 the final average ratio which is to be applied to the remaining net income. This  
11 subsection does not apply to taxable years beginning after December 31, 2001. <sup>2</sup>

12           **SECTION 15. Initial applicability.**

13           (1) This act first applies to taxable years beginning on January 1 of the year  
14 in which this subsection takes effect, except that if this subsection takes effect after  
15 July 31 this act first applies to taxable years beginning on January 1 of the year  
16 following the year in which this subsection takes effect.

17           **(END)**

03 - 0181/P1

date

:Kmg:

Representative Ziegelbauer:

Please review this draft to ensure that it is consistent with your intent. The bill is the same as 2001 Assembly Bill 19, except that the bill now <sup>first</sup> applies to taxable years beginning on January 1, 2003, rather than January 1, 2002.

Please contact me if you have any questions.

VK

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-0181/P1dn  
JK:kmg:pg

October 17, 2002

Representative Ziegelbauer:

Please review this draft to ensure that it is consistent with your intent. The bill is the same as 2001 Assembly Bill 19, except that the bill now first applies to taxable years beginning on January 1, 2003, rather than January 1, 2002. Please contact me if you have any questions.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.state.wi.us](mailto:joseph.kreye@legis.state.wi.us)



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRB-0181/P1

JK:kmg:pg

pull into R

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

11-11-02  
room  
Gen. Cat.

1 AN ACT *to renumber and amend* 71.04 (4) and 71.25 (6); *to amend* 71.04 (5)  
2 (intro.), 71.04 (6) (intro.), 71.04 (7) (d), 71.04 (10), 71.25 (7) (intro.), 71.25 (8)  
3 (intro.), 71.25 (9) (d) and 71.25 (11); and *to create* 71.04 (4) (a), 71.04 (4) (b),  
4 71.25 (6) (a) and 71.25 (6) (b) of the statutes; **relating to:** single factor  
5 apportionment of income for corporate income tax and franchise tax purposes.

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Under current law, when computing the income tax or franchise tax liability of a corporation that does business inside and outside of this state, a formula is used to attribute a portion of the corporation's income to this state. The formula has three factors: a sales factor, a property factor and a payroll factor. The sales factor represents 50% of the formula and the property and payroll factors each represent 25% of the formula.

Under this bill, beginning on January 1, 2003, the sales factor will be the only factor used to attribute a portion of a corporation's income to this state.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

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1           **SECTION 1.** 71.04 (4) of the statutes is renumbered 71.04 (4) (intro.) and  
2 amended to read:

3           **71.04 (4) NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA.** (intro.)  
4 Nonresident individuals and nonresident estates and trusts engaged in business  
5 within and without the state shall be taxed only on such income as is derived from  
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18 be apportioned to Wisconsin this state by use of ~~an apportionment fraction composed~~  
19 ~~of a sales factor representing 50% of the fraction, a property factor representing 25%~~  
20 ~~of the fraction and a payroll factor representing 25% of the fraction.~~ the following:

21           **SECTION 2.** 71.04 (4) (a) of the statutes is created to read:

22           **71.04 (4) (a)** For taxable years beginning before January 1, 2003, an  
23 apportionment fraction composed of a sales factor under sub. (7) representing 50%  
24 of the fraction, a property factor under sub. (5) representing 25% of the fraction, and  
25 a payroll factor under sub. (6) representing 25% of the fraction.

1       **SECTION 3.** 71.04 (4) (b) of the statutes is created to read:

2       71.04 (4) (b) For taxable years beginning after December 31, 2002, an  
3       apportionment fraction composed of the sales factor under sub. (7).

4       **SECTION 4.** 71.04 (5) (intro.) of the statutes is amended to read:

5       71.04 (5) **PROPERTY FACTOR.** (intro.) For purposes of sub. (4) and for taxable  
6       years beginning before January 1, 2003:

7       **SECTION 5.** 71.04 (6) (intro.) of the statutes is amended to read:

8       71.04 (6) **PAYROLL FACTOR.** (intro.) For purposes of sub. (4) and for taxable years  
9       beginning before January 1, 2003:

10       **SECTION 6.** 71.04 (7) (d) of the statutes is amended to read:

11       71.04 (7) (d) Sales, other than sales of tangible personal property, are in this  
12       state if the income-producing activity is performed in this state. If the  
13       income-producing activity is performed both in and outside this state the sales shall  
14       be divided between those states having jurisdiction to tax such business in  
15       proportion to the direct costs of performance incurred in each such state in rendering  
16       this service. Services performed in states which do not have jurisdiction to tax the  
17       business shall be deemed to have been performed in the state to which compensation  
18       is would be allocated by sub. s. 71.04 (6), 2001 stats.

19       **SECTION 7.** 71.04 (10) of the statutes is amended to read:

20       71.04 (10) **DEPARTMENT MAY WAIVE FACTOR.** Where, in the case of any nonresident  
21       individual or nonresident estate or trust engaged in business within and without the  
22       this state ~~of Wisconsin~~ and required to apportion its income as provided in this  
23       section, it shall be shown to the satisfaction of the department of revenue that the  
24       use of any one of the 3 factors provided under sub. (4) gives an unreasonable or  
25       inequitable final average ratio because of the fact that such nonresident individual

1 or nonresident estate or trust does not employ, to any appreciable extent in its trade  
2 or business in producing the income taxed, the factors made use of in obtaining such  
3 ratio, this factor may, with the approval of the department of revenue, be omitted in  
4 obtaining the final average ratio which is to be applied to the remaining net income.  
5 This subsection does not apply to taxable years beginning after December 31, 2002.

6 **SECTION 8.** 71.25 (6) of the statutes is renumbered 71.25 (6) (intro.) and  
7 amended to read:

8 **71.25 (6) ALLOCATION AND SEPARATE ACCOUNTING AND APPORTIONMENT FORMULA.**  
9 (intro.) Corporations engaged in business within and without the state shall be taxed  
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21 from the total net income of the taxpayer the part thereof (less related expenses, if  
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24 ~~apportionment fraction composed of a sales factor under sub. (9) representing 50%~~

1 of the fraction, a property factor under sub. (7) representing 25% of the fraction and  
2 a payroll factor under sub. (8) representing 25% of the fraction. the following:

3 **SECTION 9.** 71.25 (6) (a) of the statutes is created to read:

4 71.25 (6) (a) For taxable years beginning before January 1, 2003, an  
5 apportionment fraction composed of a sales factor under sub. (9) representing 50%  
6 of the fraction, a property factor under sub. (7) representing 25% of the fraction, and  
7 a payroll factor under sub. (8) representing 25% of the fraction.

8 **SECTION 10.** 71.25 (6) (b) of the statutes is created to read:

9 71.25 (6) (b) For taxable years beginning after December 31, 2002, an  
10 apportionment fraction composed of the sales factor under sub. (9).

11 **SECTION 11.** 71.25 (7) (intro.) of the statutes is amended to read:

12 71.25 (7) PROPERTY FACTOR. (intro.) For purposes of sub. ~~(5)~~ (6) and for taxable  
13 years beginning before January 1, 2003:

14 **SECTION 12.** 71.25 (8) (intro.) of the statutes is amended to read:

15 71.25 (8) PAYROLL FACTOR. (intro.) For purposes of sub. ~~(5)~~ (6) and for taxable  
16 years beginning before January 1, 2003:

17 **SECTION 13.** 71.25 (9) (d) of the statutes is amended to read:

18 71.25 (9) (d) Sales, other than sales of tangible personal property, are in this  
19 state if the income-producing activity is performed in this state. If the  
20 income-producing activity is performed both in and outside this state the sales shall  
21 be divided between those states having jurisdiction to tax such business in  
22 proportion to the direct costs of performance incurred in each such state in rendering  
23 this service. Services performed in states which do not have jurisdiction to tax the  
24 business shall be deemed to have been performed in the state to which compensation  
25 is would be allocated by sub. s. 71.25 (8), 2001 stats.

**SECTION 14.** 71.25 (11) of the statutes is amended to read:

71.25 (11) DEPARTMENT MAY WAIVE FACTOR. Where, in the case of any corporation engaged in business within and without the this state of Wisconsin and required to apportion its income as provided in sub. (6), it shall be shown to the satisfaction of the department of revenue that the use of any one of the 3 factors provided in sub. (6) gives an unreasonable or inequitable final average ratio because of the fact that such corporation does not employ, to any appreciable extent in its trade or business in producing the income taxed, the factors made use of in obtaining such ratio, this factor may, with the approval of the department of revenue, be omitted in obtaining the final average ratio which is to be applied to the remaining net income. This subsection does not apply to taxable years beginning after December 31, 2002.

**(END).**

**Emery, Lynn**

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**From:** Kelly, Tom  
**Sent:** Monday, November 11, 2002 12:34 PM  
**To:** LRB.Legal  
**Subject:** Draft review: LRB-0181/1 Topic: Single sales factor apportionment

It has been requested by <Kelly, Tom> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB-0181/1 Topic: Single sales factor apportionment



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 266-5648

STEPHEN R. MILLER  
CHIEF

February 12, 2003

## MEMORANDUM

**To:** Representative Ziegelbauer

**From:** Joseph T. Kreye, Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2003 AB-6** (LRB -0181/1)

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## MEMORANDUM

February 6, 2003

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Dennis Collier  
Department of Revenue

**SUBJECT:** Technical Memorandum on LRB 0181/1: Single Sales Factor Apportionment

In order to avoid litigation, the bill should address the computation of the sales factor in those rare cases when either the numerator or denominator is zero or a negative number. Language should be added to secs. 71.04 and 71.25 to provide the following:

- a. If both the numerator and the denominator of the sales factor are zero, for taxable years beginning on or after January 1, 2003, the Wisconsin apportionment percentage is zero (no income will be allocated to Wisconsin).
- b. If the numerator of the sales factor is a negative number and the denominator of the sales factor is a positive or a negative number, for taxable years beginning on or after January 1, 2003, the Wisconsin apportionment percentage is zero (no income will be allocated to Wisconsin).
- c. If the numerator of the sales factor is a positive number and the denominator is zero or a negative number, for taxable years beginning on or after January 1, 2003, 100% of the net income is apportioned to Wisconsin.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>
one-time	s. 20.566 (1) (a)	\$21,300

If you have any questions regarding this technical memorandum, please contact Pam Walgren at (608) 266-7817.